

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Randolph Eastern School Corp (6835)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,114,566	58.6%	\$5,710,047	58.8%	\$5,211,438	52.5%	\$5,003,302	53.8%
Student Instructional Support	\$716,563	8.2%	\$851,435	8.8%	\$651,794	6.6%	\$635,553	6.8%
Overhead and Operational Nonoperational	\$1,602,845	18.4%	\$1,971,820	20.3%	\$2,158,900	21.7%	\$2,132,675	22.9%
Nonoperational	\$1,290,012	14.8%	\$1,177,079	12.1%	\$1,907,268	19.2%	\$1,525,568	16.4%
Grand Total	\$8,723,987		\$9,710,381		\$9,929,400		\$9,297,097	

Student Instructional Expenditures (Academic Achievement plus Support)

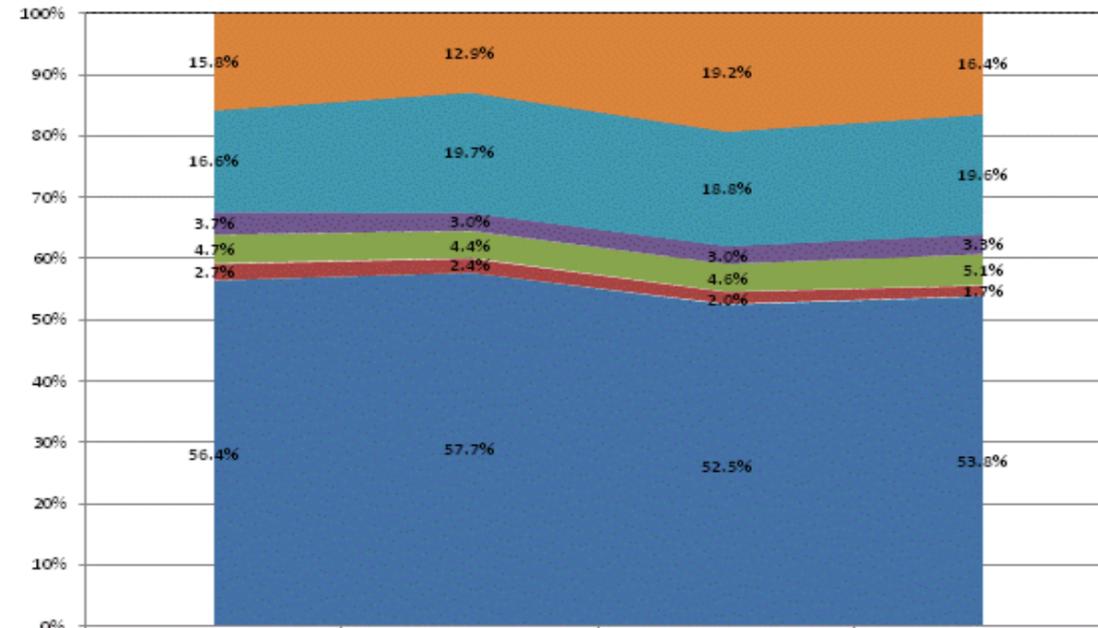
FY 2006
66.8%

FY 2009
67.6%

FY 2013
59.0%

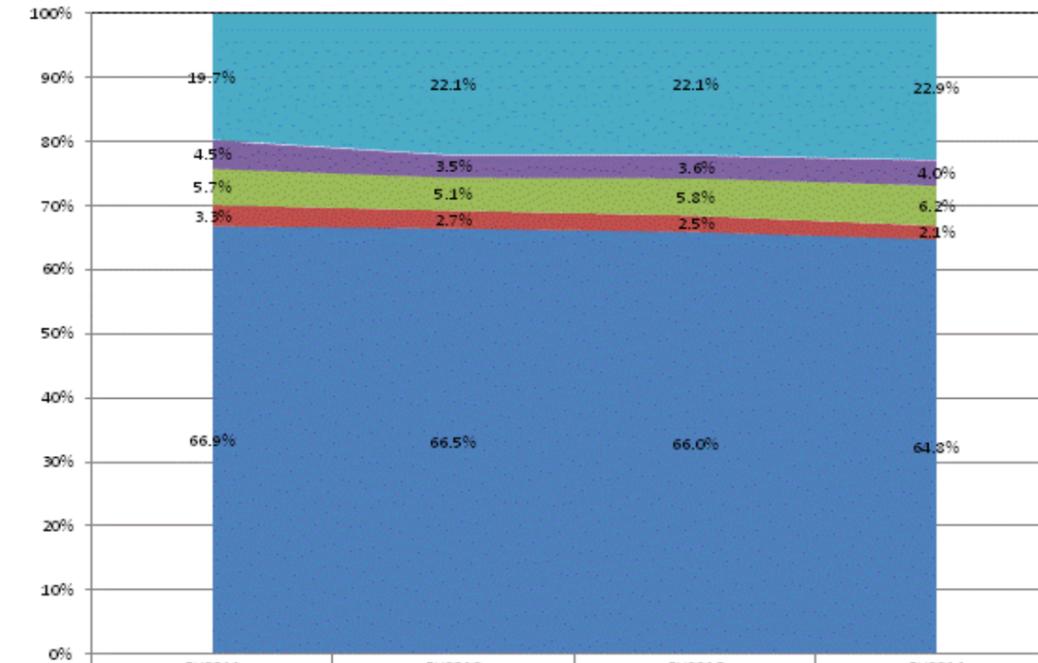
FY 2014
60.7%

All Expenditures



Non-Operational	15.8%	12.9%	19.2%	16.4%
Other Overhead and Operational	16.6%	19.7%	18.8%	19.6%
Corporation Administration	3.7%	3.0%	3.0%	3.3%
School Administration	4.7%	4.4%	4.6%	5.1%
Other Student Instructional Support	2.7%	2.4%	2.0%	1.7%
Student Academic Achievement	56.4%	57.7%	52.5%	53.8%

Operational Expenditures Only



Other Overhead and Operational	19.7%	22.1%	22.1%	22.9%
Corporation Administration	4.5%	3.5%	3.6%	4.0%
School Administration	5.7%	5.1%	5.8%	6.2%
Other Student Instructional Support	3.3%	2.7%	2.5%	2.1%
Student Academic Achievement	66.9%	66.5%	66.0%	64.8%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$57,760	\$249,803	\$268,559	\$238,773	313%	-4%	-11%
11100 Regular Programs; Elementary	\$1,283,391	\$1,621,097	\$1,573,371	\$1,814,803	41%	12%	15%
11200 Regular Programs; Middle/Junior High	\$694,437	\$943,642	\$976,176	\$134,837	-81%	-86%	-86%
11300 Regular Programs; High School	\$763,309	\$980,320	\$838,403	\$1,319,000	73%	35%	57%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$19,818	\$28,022	\$17,924	\$14,250	-28%	-49%	-20%
11420 Vocational Education; Agriculture B	\$38,290	\$58,145	\$52,997	\$58,216	52%	0%	10%
11430 Vocational Education; Distributive Education	\$110,311	\$145,869	\$100,838	\$90,312	-18%	-38%	-10%
11450 Vocational Education; Consumer and Homemaking	\$35,515	\$53,174	\$60,710	\$62,417	76%	17%	3%
11490 Vocational Education; Industrial Education B	\$41,901	\$61,450	\$54,256	\$54,924	31%	-11%	1%
11590 Other Vocational Education Programs	\$665	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$11,873	\$20,775	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$27,567	\$24,771	N/A	N/A	-10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$29,499	\$67,266	\$64,111	\$69,827	137%	4%	9%
12350 Physical Impairment; Homebound	\$3,368	\$1,624	\$115	\$346	-90%	-79%	201%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$6,067	\$24,319	\$35,499	\$23,005	279%	-5%	-35%
12510 Culturally Different; Communication Disorders	\$47,746	\$53,057	\$42,069	\$53,520	12%	1%	27%
12610 Learning Disability	\$331,392	\$407,524	\$361,606	\$358,643	8%	-12%	-1%
12710 Equal Opportunity At Risk	\$61,123	\$108,738	\$66,757	\$87,065	42%	-20%	30%
12810 Special Education Preschool	\$72,919	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$7,009	\$6,200	\$458	\$135	-98%	-98%	-71%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$400	N/A	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$10,704	\$12,968	\$6,565	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$21,931	\$19,484	\$9,276	\$9,117	-58%	-53%	-2%
14200 Summer School Programs; Middle/Junior High School	\$0	\$7,837	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$21,306	\$30,759	\$40,255	\$32,441	52%	5%	-19%
15100 Enrichment Programs; Non-Credit	\$0	\$11,681	\$4,037	\$1,011	N/A	-91%	-75%
16100 Remediation Testing	\$33,416	\$90,508	\$28,472	\$16,186	-52%	-82%	-43%
16200 Preventive Remediation	\$16,011	\$14,844	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$37,085	\$35,949	\$21,041	\$30,655	-17%	-15%	46%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$62,001	\$92,728	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$66,847	\$159,350	\$155,534	N/A	133%	-2%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,875	\$2,387	\$2,033	\$2,048	-29%	-14%	1%
22110 Improvement of Instruction; Service Area Direction	\$600	\$134,415	\$13,393	\$1,923	220%	-99%	-86%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,350	\$2,431	\$33,772	\$31,381	0%	> 500%	-7%
22130 Improvement of Instruction; Instructional Staff Training	\$5,962	\$4,468	\$800	\$5,350	-10%	20%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,714	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$117,398	\$182,248	\$131,399	\$128,190	9%	-30%	-2%
22230 Library/Media Services; Audiovisual	\$769	\$410	\$178	\$46	-94%	-89%	-74%
22290 Library/Media Services; Other Educational Media Services	\$37,280	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$15,382	\$46,763	\$71,739	\$98,491	> 500%	111%	37%
22360 Instruction, Related Technology; Network Support	\$14,333	\$39,547	\$26,400	\$3,617	-75%	-91%	-86%
22400 Academic Student Assessment	\$0	\$0	\$450	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$64,790	\$82,751	\$120,863	\$82,071	27%	-1%	-32%
26497 2007 Account Code - Teachers Retirement Fund	\$204,021	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,317,322	\$5,710,047	\$5,211,438	\$5,003,302	16%	-12%	-4%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$436	\$50,495	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$138,249	\$144,141	\$105,832	\$84,324	-39%	-41%	-20%
21230 Guidance Services; Appraisal Services	\$37,395	\$36,590	\$0	\$308	-99%	-99%	N/A

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21340 Health Services; Nurse Services	\$37,310	\$55,627	\$77,208	\$69,490	86%	25%	-10%
21390 Health Services; Other Health Services	\$0	\$3,962	\$13,751	\$5,055	N/A	28%	-63%
21910 Other Support Services, Students; Service Area Direction	\$0	\$4,289	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$366,561	\$556,332	\$455,003	\$476,376	30%	-14%	5%
Student Instructional Support Total	\$579,952	\$851,435	\$651,794	\$635,553	10%	-25%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,810	\$5,616	\$3,639	\$2,889	-76%	-49%	-21%
23120 Board of Education; Service Area Assistants	\$32,093	\$56,888	\$61,586	\$66,518	107%	17%	8%
23150 Board of Education; Legal Services	\$1,712	\$0	\$0	\$0	-100%	N/A	N/A
23160 Board of Education; Promotion Expenses	\$2,363	\$2,780	\$2,698	\$1,616	-32%	-42%	-40%
23210 Executive Administration; Office of The Superintendent	\$138,461	\$179,346	\$198,613	\$209,268	51%	17%	5%
23230 Executive Administration; Staff Relations and Negotiations	\$1,650	\$2,298	\$1,800	\$8,795	433%	283%	389%
23290 Executive Administration; Other Executive Administration Services	\$3,851	\$15,324	\$1,919	\$2,689	-30%	-82%	40%
25191 Other Fiscal Services; Refund of Revenue	\$447	\$4,065	\$9,374	\$13,615	> 500%	235%	45%
25192 Other Fiscal Services; Petty Cash	\$220	\$200	\$200	\$100	-55%	-50%	-50%
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$280	\$305	\$505	\$205	-27%	-33%	-59%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$14,331	\$0	N/A	N/A	-100%
25400 Planning, Research, Development and Evaluation	\$1,210	\$1,875	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$421	\$415	\$0	\$0	-100%	-100%	N/A
25920 Ditch Assessments	\$0	\$0	\$251	\$251	N/A	N/A	0%
25990 Other Support Services, Central	\$4,826	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$533,503	\$691,646	\$711,595	\$716,274	34%	4%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,396	\$12,846	\$21,128	\$3,109	-73%	-76%	-85%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$69,731	\$44,065	\$55,490	\$58,627	-16%	33%	6%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$443	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$2,191	\$0	N/A	N/A	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$156	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$31,025	\$58,316	\$44,314	\$75,443	143%	29%	70%
27010 Student Transportation; Service Area Direction	\$12,836	\$15,357	\$0	\$0	-100%	-100%	N/A
27100 Student Transportation; Vehicle Operation	\$132,582	\$178,932	\$154,473	\$152,682	15%	-15%	-1%
27200 Student Transportation; Monitoring Services	\$9,618	\$14,971	\$14,535	\$14,788	54%	-1%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$107,065	\$168,915	\$226,328	\$248,770	132%	47%	10%
27400 Student Transportation; Purchase of School Buses	\$0	\$38,940	\$124,731	\$71,084	N/A	83%	-43%
27500 Student Transportation; Insurance on Buses	\$13,337	\$15,597	\$10,631	\$16,244	22%	4%	53%
27700 Student Transportation; Contracted Transportation Services	\$10,300	\$225	\$0	\$0	-100%	-100%	N/A
27910 Student Transportation; Bus Driver Training	\$863	\$814	\$1,049	\$777	-10%	-5%	-26%
31100 Food Services Operations; Service Area Direction	\$15,735	\$51,020	\$97,482	\$102,588	> 500%	101%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$155,328	\$231,177	\$216,865	\$196,794	27%	-15%	-9%
31400 Food Services Operations; Food Purchases	\$136,744	\$178,857	\$181,354	\$167,847	23%	-6%	-7%
31900 Other Food Services	\$897	\$1,030	\$1,818	\$1,546	72%	50%	-15%
Overhead and Operational Total	\$1,440,747	\$1,971,820	\$2,158,900	\$2,132,675	48%	8%	-1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$15,024	\$13,699	\$1,347	\$0	-100%	-100%	-100%
33200 Community Recreation	\$7,599	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$83,475	\$96,439	\$93,028	\$90,695	9%	-6%	-3%
33930 Latch Key Kid Program	\$9,795	\$4,483	\$800	\$0	-100%	-100%	-100%
33990 Other Community Services; Other	\$315	\$0	\$0	\$336	6%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$30,090	\$0	\$0	\$0	-100%	N/A	N/A

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44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,603	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$472,512	\$104,685	\$67,153	\$483,040	2%	361%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$67,836	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,311	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$129,258	\$128,945	\$134,121	\$127,128	-2%	-1%	-5%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$10,000	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$120,000	\$155,000	\$220,000	\$225,000	88%	45%	2%
52100 Debt Services; Interest on Debt; Bonds	\$25,181	\$12,005	\$5,199	\$2,994	-88%	-75%	-42%
54200 Common School Fund; Principal	\$279,119	\$493,360	\$536,419	\$536,719	92%	9%	0%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$216	\$0	\$0	N/A	-100%	N/A
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$727,865	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$76,062	\$100,412	\$121,335	\$59,656	-22%	-41%	-51%
Nonoperational Total	\$1,264,343	\$1,177,079	\$1,907,268	\$1,525,568	21%	30%	-20%
Prorated By Fund							
26491 2007 Account Code - PERF	\$92,959	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$350,441	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$31,353	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$610,171	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,864	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$30,835	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,121,622	\$0	\$0	\$0	N/A	N/A	N/A